

**THERE ARE TOO MANY**  
operations performed in hospitals. Many are conducted by physicians who are not qualified to use the knife and in many cases operations are performed before a proper diagnosis is made of the case.—J. J. Bowman, director American College of Surgeons.  
Chiropractors save many operations.  
F. C. MIGHTON, D. C.  
204 S. Boston Bldg. (Over May's)

## Japanese Silk Goods and Curios SAYEGUSA

1120 Nuuanu St., just above Hotel

## SUMMER RATES OAHU RAILWAY and HALEIWA HOTEL

Thirty-day excursion tickets between Honolulu and Waialua, Haleiwa or Kahuku: First-class, \$2.15; second-class, \$1.80.  
Special weekly rates at Hotel during summer months, \$25.00.  
Splendid bathing, golf, tennis, glass-bottom boats, rowing, pool.  
An ideal vacation resort.

## Oahu Railway-Haleiwa Hotel

## New Year Gifts

Oriental Novelties



Odo  
Shoten



## For the New Year Dinner

We offer you the largest selection of Table Glassware ever shown here.

This is a good time to buy as prices are steadily advancing and there is a shortage due to scarcity of skilled labor.

The foresight of our buyers makes it possible to offer you a very complete stock to select from and we have the lines to suit your purse as well as your taste.

**W. W. DIMOND & CO., Ltd.**  
The House of Housewares



## A Prosperous New Year

—is a matter of starting "right" financially.  
We invite business firms and individuals to take advantage of our services in this respect.

**First National Bank**  
OF HAWAII

## Bankers Notice to Commercial Depositors

(This Notice Does Not Apply to Savings Accounts)

The custom prevailing among conservative banking institutions is to make a nominal charge for the handling of small checking accounts, in order to cover part of the cost incident to the care of same. It is now the practise in various cities on the mainland. The undersigned banks of Honolulu have agreed to adopt the plan.

Therefore, whenever the average balance is below \$100.00, we trust that it will be found convenient to arrange to increase it to at least this amount, otherwise a monthly charge of fifty cents will be made and a charge ticket rendered for the same and enclosed with cancelled checks.

Effective on and after January 2, 1918.

Honolulu, Hawaii, December 18, 1917.

ARMY NATIONAL BANK.  
BANK OF HAWAII, LTD.  
BANK OF HONOLULU, LTD.  
BISHOP & COMPANY.  
FIRST NATIONAL BANK.

## SMALL PLEASURE CRAFT TAXED

Owners of motor boats, yachts and other craft used for pleasure of less than five net tons will soon be called upon to pay a war tax to the government. The customs officials have been notified to measure all boats in the Hawaiian Islands. It means, generally, that all boats over five net tons will be taxed. The rate of taxation is as follows:

After the measurements of these craft are taken by the customs men, the record will be given to the internal revenue collector who will collect the war tax. The rate of taxation is as follows:

Motor boats with fixed engines and sailing boats of over five net tons, length not over 50 feet, 50 cents for each foot; length over 50 feet and not over 100 feet, \$1 for each foot; length over 100 feet, \$2 for each foot; motor boats of not over five net tons with fixed engines, 50 cents for each foot.

It is stated in the revenue act fixing this war tax:

"In the case of a tax imposed at the time of the original purchase of a new boat on any other date than July 1st, the amount to be paid shall be the same number of 12ths of the amount of the tax as the number of calendar months, including the month of sale, remaining prior to the following July 1st."

The act went into effect on October 3 and is collectable from that date.

### CHANGE MEETING DATE

Decision to change the meeting date of the harbor board from Tuesday to Wednesday was reached by that body yesterday afternoon. The new schedule is to go into effect at the beginning of the new year.

### CODE ADDRESSES

Commodore Mahan, naval censor, has been advised from Washington that individual code addresses, registered prior to January 1, 1917, may be retained, provided they are used strictly for private messages. They must not be used in any way for company business.

## SMILE FOR HEALTH SAYS BEN BRUNS

"Cheerfulness is the first station on the royal road to success in business life or social affairs," said Ben Bruns, the B. B. C. Man, at his headquarters, Kekaulike and King streets, opp. the fishmarket. He has stirred a storm of comment by his unusual theories in health matters. He believes most chronic ill-health is caused by nothing but stomach trouble. He crisply expounded his opinion as follows:

"Happiness is the birthright and duty of every man and woman. Not only does it pay greater dividends than any other investment, but it is absolutely necessary in our dealings with other people. We must smile to retain the respect of the world and to win new friends. We must take hard knocks with a laugh in order to conquer them. We must meet the pretty vexations of social affairs and domestic life with good humor, or we are defaulting in the debt we owe our Creator."

"Health hinges directly on our mental attitude. Bad temper, wrong thoughts, jealousy, envy or too much self-pity result in disordered liver, bad blood, headaches and nervous irritability. We become soured toward the world, face it with a glum glare—and the world, in the persons of our friends and associates, is sure to return the sour looks, ugly glare for ugly glare—with a little added venom."

"In just the same degree this rule works both ways. If our physical bodies get out of order, a mental reaction is sure to follow. Overeating and too little outdoor exercise is the curse of our modern civilization. We stuff our bodies with all the food we can eat, with no regard to the demands to be met in the physical system. The man who works indoors all day, and the tight-corseted woman whose principal task is household or social affairs, think they must eat as much as the day laborer."

"When the stomach is overloaded the digestive machinery gets clogged and won't work, and all kinds of diseases follow. A bad liver means a bad temper. A brace of bumpy kidneys wrecks our mental poise and peace of mind, and makes us hate our neighbor. Chronic constipation often causes chronic rheumatism, and that means a chronic 'grouch.'"

"Thousands of Honolulu people are half sick all the time, droopy, tired and feel 'all worn out.' In 95 cases out of 100 this is caused by stomach trouble. I know this, because hundreds of persons have come to talk with me since I have been meeting the people here. My B. B. C. medicine has been extraordinarily successful in practically every case, because it is nature's way of curing disease."

Take the case of Mrs. Olivera of South street, and scores of others who have been using B. B. C. since my last campaign and they are all loud in their praise of it as a wonderful medicine.

I am at my place, corner Kekaulike and King streets, every day to explain the use of B. B. C. Mornings 9 to 12; afternoons 2 to 5. As for the B. B. C. Man.

All Druggists and Plantation Stores sell the B. B. C. Medicine.—Adv.

**When Your Eyes Need Care  
Try Murine Eye Remedy**

## WAIALUA JUMPS, OLAA DECLINES

Olaa receded this morning on the Honolulu Stock & Bond Exchange from the \$4 mark down to \$3.87 1/2, at which figure 50 shares were sold on the board. Waialua sprang a surprise and proved to be in demand, the price rising from \$22 1/2 to \$23 1/2. But as there were no offerings, no sales were recorded. Between boards 10 shares of Olaa were sold at the firm price of \$3.87 1/2 and 10 shares of Waialua at \$23 1/2. Haku at the last sale brought \$100 and Paia brought \$22 1/2.

In the unlisted securities 250 N. A. shares sold at 21 cents in the session and 200 at the same figure. Between boards Engle had a call for the board 900 shares bringing \$4 while 1000 Montana-Bingham sold at the fair price of 37 cents.

### Honolulu Stock Exchange

Friday, Dec. 28.

#### MERCANTILE

Alexander & Baldwin .....

C. Brewer & Co. ....

SUGAR—

Ewa Plantation Co. .... 28

Haiku Sugar Co. ....

Hawaiian Agr. Co. .... 35

Hawn, Com. & Sugar Co. .... 39 1/2

Hawaiian Sugar Co. .... 30 32

Honokaa Sugar Co. .... 4 1/2

Honolulu Sugar Co. ....

Hutchinson Sugar Plant. ....

Kahuku Plantation Co. ....

Kelana Sugar Co. ....

Koloa Sugar Co. .... 180

McBryde Sugar Co., Ltd. .... 73 1/2

Oahu Sugar Co. .... 30 3 1/2

Olaa Sugar Co., Ltd. .... 43 1/2

Onomea Sugar Co. .... 50

Pahauha Sugar Plant. ....

Pacific Sugar Mill ....

Paia Plantation Co. ....

Peepee Sugar Co. ....

Pioneer Mill Co. .... 29

San Carlos Milling Co. ....

Waialua Agr. Co. .... 23

Waialua Sugar Co. ....

MISCELLANEOUS—

Endau Developing Co. ....

1st Is. Assess. 7 pc. Pd. ....

2nd Issue Paid-up ....

Haiku Fruit & Pack, Pfd. ....

Haiku Fruit & Pack, Com. ....

Hawaii Con. Ry. 7 pc. A. ....

Hawaii Con. Ry. 6 pc. B. ....

Hawaii Con. Ry. Com. ....

Hawaiian Electric Co. .... 35 1/2

Hawaiian Pineapple Co. .... 36 1/2

Hon. Brew. & Malt Co. .... 17

Honolulu Gas Co., Ltd. ....

Hon. R. T. & L. Co. .... 125 135

Inter-Island S. N. Co. ....

Mutual Telephone Co. .... 20

Oahu R. & L. Co. .... 140 150

Pahang Rubber Co. ....

Selama-Dindings Plant. ....

Selama-Dindings, (70 pc.) ....

Tanjong Olok Rubber Co. ....

BONDS—

Beach Walk Imp. Dist. .... 100

Hamakua Dist. Co. ....

Hawaiian Ry. 5 pc. .... 77 1/2 80

Hawaiian Irr. Co. 6s. ....

Haw. Ter. 4 pc. Refund ....

Haw. Ter. 4 pc. Pub Imp. ....

Haw. Ter. 3 1/2 pc. ....

Hilo Gas Co., Ltd. 6s. .... 97 100

Honokaa Sugar Co. 6 pc. ....

Honolulu Gas Co., Ltd. 5s. ....

Kaula Ry. Co. 6s. ....

Manoa Imp. Dist. 5 1/2 pc. ....

McBryde Sugar Co. 5s. ....

Mutual Telephone 5s. ....

Oahu R. & L. Co. 5 pc. ....

Oahu Sugar Co. 6 pc. ....

Olaa Sugar Co. 6 pc. ....

Pacific Guano & Fer. Co. ....

Pacific Sugar Mill Co. 6s. ....

San Carlos Milling Co. ....

Between Boards: Sales. 30, 5 Ewa.

28 1/2; 5 Haiku, 160; 5 Paia, 160.

Session Sales: 30, 50 Olaa, 4.87 1/2.

Latest sugar quotation: 96 deg. test,

6 cents, or \$120 per ton.

UNLISTED SECURITIES.

Friday, Dec. 28.

Bid Asked

OIL—

Honolulu Con. Oil. .... 3.75 4.00

MINING—

Engels Copper Mining 4.45 4.50

Mineral Products Co. .... .09

Mountain King Mining. .... .06 .09

Montana Bingham Co. .... .36 .37

Madera Mining Co. .... .30 .31

Sales: 1995 Bingham, 37; 965 Eng.

gels, 4.00; 200 Madera, 31; 250 Ma-

dera, 31; 500 Hon. Oil, 3.90.

Sugar 6cts

Henry Waterhouse Trust Co.,

Ltd.

Members Honolulu Stock and Bond

Exchange

Fort and Merchant Streets

Telephone 1208

After being connected with P. F.

Collier & Son for thirty years, W. L.

Kirsten, who has been representing

that firm here for a year, has resigned

to go into partnership with E. Her-

rick Brown. Although at present lo-

cated at 1140 Fort street, the new

firm will move to new quarters early

in January. They will represent a

number of leading publishers.

Although one finger was nearly se-

vered and the other three of his right

hand badly mangled by a batch of

which he was cutting wood, A. Baker,

16 years old, of Waipahu, came all

the way into Honolulu last night to

have the hand dressed instead of

going to a Waipahu doctor. Follow-

ing the accident he bandaged his hand

as best he could and then waited for

the next train for the city. Upon his

arrival here he walked to the emer-

gency hospital. Dr. R. G. Ayer fixed

him up.

ANNOUNCEMENT.

W. J. Robinson, attorney at law, an-

ounces that he will resume the gen-

eral practise of law after Jan. 1, 1918.

Offices, 318 Kauikoolani building,

King street, Honolulu. 6379—11

## CUBAN CENTRALS START GRINDING

(By CZARNIKOW-RIONDA CO.)  
NEW YORK, Dec. 27.—As has been the case for many weeks past, the raw sugar market has ruled very inactive during the period under review. The few transactions recorded aggregate about 3500 tons Cuban, 2800 tons Porto Rico, 2500 tons Philippines and a small quantity of Surinams. The Cubas were taken at 5.00c, c. f., which represents a decline of 15c per pound from the previous price, thereby reducing the spot quotation to 6.72c, basis 96. This lower figure, however, is no longer obtainable, it being the intention of the international sugar committee not to pay more than the recently established level for new crop Cubas of 4.90c, c. f., New York, with a guaranteed freight of 50c per 100 pounds from Northside ports, for whatever parcels may be purchased for shipment from now on, thus bringing the present duty paid value of raw sugars in this market down further 80c per pound to 5.92c, basis 96.

The Porto Ricos disposed of comprised new crop sugars for December shipment, the price of which is to be fixed upon later. The Philippine sugar involved in this week's reported business is all in transit, the largest portion of the quantity being Certriguals for which a New York refined paid 6.90c, basis 96, on 27th ult., and the remainder Muscovados which the same buyer obtained on 3rd inst. at 5.75c, basis 88. It was of interest to learn of the decision that transactions in Philippine sugars may be negotiated direct between sellers and refiners, without the intermediacy of the international sugar committee.

The form of contract is now being drawn up covering details of the terms and conditions to govern the international sugar committee's purchase of Cuban sugars of the crop 1917-18 for shipment to United States and Europe. Several additional Centrals have started grinding during the week, the total number now in operation being called up today as 21.

In order to facilitate the disposal of sugars that will be shipped from Cuba during the current month the international sugar committee today issued the following announcement:

"Offers are invited of Cuba sugar for clearance from the last Cuban port during December, 1917, at 4.90c, cost and freight, basis 96, and of Porto Ricos in same position at 5.90c, cost, freight and insurance, basis 96."

The gratifying announcement was recently made by the United States food administration that, instead of the quantity being 10,000 tons, as previously reported, there will be 16,000 tons of "Russian" sugar available for distribution by the American refiners' committee to the trade from store here. This appreciable and welcome increase is explained as due to the release by France of about 6000 tons originally intended for prompt exportation to that country, it having since been arranged to replace same by shipment of an equal quantity during the month of January, when the supplies will be more abundant.

The receipts for the week at the three Atlantic ports were 19,578 tons, compared with 43,716 tons last year and 19,949 tons in 1915.

## BEAVER'S PLANS FOR FUTURE NOT DEFINITE

When asked today about his future plans for business here, J. Ashman Beaver, retiring manager of the American-Hawaiian Paper company, said that he has not yet arranged any definite plans for the future. He is going to the hospital for a slight operation and will then take a two weeks' rest and recuperation. "I will be ready to get into harness about the first of February," he said.

### DAILY REMINDERS

For Distilled Water, Zilre's Root Beer and all other Popular Drinks try the Con. Soda Water Works Co. Dr. Schurman, Osteopathic Physician, 10 years established here. Beretaria and Union str. Phone 1733. —Adv.



## War Bonds

BRITISH, FRENCH and CANADIAN WAR ISSUES are now selling at prices to yield from 5 1/2 to 18 per cent.

## Bishop Trust Co., Ltd.



## GURREY'S

JAPANESE & CHINESE PRINTS & CURIOS

310 S. HOTEL STREET NEAR FORT

PHOTOS

TERKINS

310 S. HOTEL STREET NEAR FORT

**If You Want** Life, Fire, Marine, Automobile, Tourists' Baggage or Accident Insurance,  
CALL UPON  
**CASTLE & COOKE, Limited**  
General Insurance Agents  
Fort and Merchant Streets

**HAWAIIAN TRUST CO., Ltd.**  
Stocks and Bonds Insurance  
Real Estate Safe Deposit Vaults  
Authorized by law to act as Trustees, Executors, Administrators and Guardians

Just received and can be had for the asking.  
**"WAR TAX"**  
A synopsis of the War Tax with accurate tables and concrete examples of its application to individuals, partnerships, corporations, joint-stock companies, insurance companies, etc.  
Ask the  
**Bank of Hawaii, Ltd.**  
Cor. Fort and Merchant Sts.  
for a copy.

**Bank of Honolulu Ltd.**  
Fort Street near Queen  
Transacts a General Banking Business.  
Invites your account and guarantees safe and efficient service. Exchange, Letters of Credit and Travelers' Checks issued on principal points.  
**Cable Transfers**